



Nevada County Consolidated Fire District

Resolution 24-27

Final Budget for the Fiscal Year 2024-25

WHEREAS, § 13895 of the California Health and Safety Code requires the adoption of an Operations Budget by the Board of Directors on or before October 1 each year at a public hearing; and

WHEREAS, management has identified the need to expend funds during Fiscal Year 2024-25 to maintain a designated level of service over and above operational expenditures; and

WHEREAS, the District currently has three designated Funds from which supplemental purchases may be taken; Fund 733 AB 1600, Fund 734 Special Tax Assessment (2012) and Fund 758 Capital Purchases (if necessary);

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Nevada County Consolidated Fire District hereby adopts the Final Budget for Fiscal Year 2024-25 in the amount of \$9,543,064 attached hereto as Exhibit "A", with the stipulation that all purchases comply with Resolution 24-21:

- | | |
|---------------|-------------|
| 1. Fund 722 - | \$7,672,681 |
| 2. Fund 733 - | \$ 160,417 |
| 3. Fund 734 - | \$1,087,102 |
| 4. Fund 758 - | \$ 622,864 |

PASSED AND ADOPTED by the Board of Directors as Resolution of the Nevada County Consolidated Fire District at the Regular Board Meeting held on the 19th day of September 2024 by the following roll call:

Ayes:

Noes:

Absent:

Abstain:


[Keith M. Grueneberg \(Oct 6, 2024 15:07 PDT\)](#)

Keith Grueneberg, President of the Board
Nevada County Consolidated Fire District

Attest:

Tricia Bush

Tricia Bush, Secretary of the Board

Resolution 24-27

September 19, 2024

Nevada County Consolidated Fire District



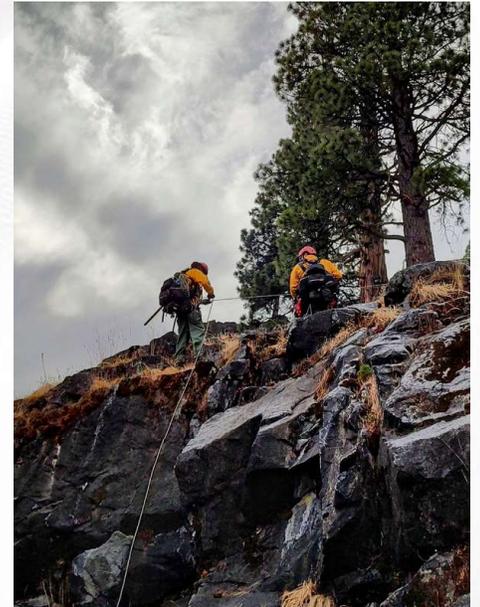
Final Budget for Fiscal Year 2024-2025

Presented By:
Jason Robitaille
Fire Chief



TABLE OF CONTENTS

- ▶ Operating Fund 722 Budget Recap Page 2
- ▶ Budget Summary Operating Fund 722 Page 3
- ▶ Budget Summary Mitigation Fee Fund 733 Page 4



- ▶ Budget Summary Special Tax Fund 734 Page 5
- ▶ Budget Summary Capital Expenditure Fund Page 6
- ▶ Budget Summary All Fund Summary Page 7

BUDGET SUMMARY

Fund 722 is the general operating fund of the district. The primary sources of the General fund are Property Taxes, Special Assessment, reimbursement for items such as strike team assignments, vehicle repairs and cost recovery, and other revenue for rentals, operations permits and plan reviews.

Fund 723 is an internal contingency fund for the district. This fund is to maintain 10% of revenue.

Fund 733 is for development impact fees, or more commonly known as AB 1600 mitigation fees. The revenue source from this fund is for new development (building) within the boundaries of Nevada County Consolidated Fire District. These funds are restricted for use for new improvements or services.

Fund 734 is the 2012 Special Tax fund; these funds are to maintain prompt local fire protection and emergency medical responses within the district. This was to maintain the current staffing and prevent the layoff of personnel. These funds are transferred to the general fund, 722, to maintain these services.

Fund 758 is the capital reserve fund of the district. The main revenue source for this fund is from the sale of surplus equipment and transfers from the general operating fund, 722. These funds cover expenses for capital improvement, apparatus, and equipment replacement.



Nevada County Consolidated Fire District
 ~Operating Fund 722 Budget Recap~

	2024-25		2023-24	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Revenues				
Taxes & Assessments	8,137,523	8,113,145	7,849,762	99%
Reimbursements	220,918	154,858	114,000	164%
Other Revenue	77,405	70,545	86,940	138%
Revenue Total	8,435,846	8,338,548	8,050,702	101%
Operating Expenditures				
Wages & Benefits				
Wages	4,342,978	4,239,676	4,553,091	95%
Taxes	78,036	68,668	73,184	96%
Benefits	2,622,337	2,586,944	2,258,962	97%
Wages & Benefits Total	7,043,350	6,895,288	6,885,237	96%
Personnel Related	229,386	263,371	218,327	91%
Facility & Equipment	604,203	599,537	571,963	85%
Vehicle Related	211,504	213,535	245,889	83%
Gen & Admin	635,484	672,864	614,068	88%
Total Operating Expenditures	8,723,927	8,644,595	8,535,484	94%
Other Income & Expense	(12,500)	(12,500)		
Fund 722 Over / <under>	(300,581)	(318,547)	(484,782)	
Seasonal program funded from prior yr		-		
Fund 722 adjusted Over / <under>	(313,081)	(318,547)		
Beginning Cash Balance				
Revenues	2,289,136	2,244,245		
	8,435,846	8,338,548		
Available Cash	10,724,982	10,582,793		
Expenditures	(8,723,927)	(8,644,595)		
Other Income & Expense	(12,500)	(12,500)		
Transfer Out Capital Expenditures (758)	(175,000)	(250,000)		
Transfer Out Contingency Fund (723)	-	-		
Ending Cash Balance	1,813,555	1,675,698		
Contingency Fund (723)				
Beginning Cash Balance	1,113,736	1,113,736		
Transfer In Operating Funds (722)	-	-		
Ending Cash Balance	1,113,736	1,113,736		

Budget Summary for:
 ~Operating Fund 722~

	FY 2024/2025		FY 2023/2024		
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun	
Revenues					
Taxes & Assessments					
4010 Current Secured (Tax)	3,962,120	3,960,482	3,808,156	101%	3.25% increase
4011 Prior Secured (Tax)	-	-	-		
4020 Current Unsecured (Tax)	67,091	69,102	66,644	101%	
4030 Prior Unsecured (Tax)	1,547	1,244	1,244	124%	
4040 Supplemental Secured (Tax)	100,296	108,160	104,000	93%	
4050 Supplemental Unsecured (Tax)	3,623	4,800	4,800	75%	
4060 Suppl Prior Unsecured (Tax)	510	307	307	166%	
4110 NCCFD Special Assessr	2,401,068	2,350,130	2,281,680	100%	3.0% increase
4150 Special Tax - 2012	1,066,246	1,075,000	1,040,653	101%	3.0% increase
4230 State - Homeowners (Tax)	24,195	23,920	24,888	97%	
4240 State Aid - Prop 172	510,827	520,000	517,390	80%	
4290 Other	-	-	-	0%	
Subtotal	8,137,523	8,113,145	7,849,762	99%	
Reimbursements					
4510 Fire Reimbursement (net)	144,269	125,000	75,000	194%	
4520 Prior Year Fire Reimbursement	37,514	-	-		
4540 Vehicle Repairs (Non-Tax)	4,000	2,500	1,000	316%	
4550 Cost Recovery (Non-Tax)	25,000	18,000	23,000	110%	
4690 Reimbursement - Other	10,135	9,358	15,000	90%	Includes DSI, Fair, Parking Rentals
Subtotal	220,918	154,858	114,000	164%	
Other Revenue					
4810 Inspections/Permits (Prevention)	14,825	11,845	11,500	129%	
4812 Plan Review (Prevention)	12,000	10,300	12,000	93%	
4820 Interest (Non-Tax)	40,500	40,000	55,000	152%	
4830 Rentals (Non-Tax)	4,440	5,400	4,440	127%	
4840 Other Current Svcs (Non-Tax)	5,640	3,000	4,000	0%	
4850 Sale: Surplus Equipment (net)	-	-	-	0%	
4860 Prior Year Revenue (Non-Tax)	-	-	-	0%	
4870 Other Revenue (Non-Tax)	-	-	-		
Subtotal	77,405	70,545	86,940	138%	
Revenue Total	8,435,846	8,338,548	8,050,702	101%	

**Budget Summary for:
~Operating Fund 722~**

	FY 2024/2025		FY 2023/2024		Through 30-Jun
	Final Budget	Preliminary Budget	Amended Budget	Budget	
Wages & Benefits					
<u>Wages (staffing level)</u>					
5111 Chief / Division Chief (2)	358,815	352,828	342,058	(2)	100%
5113 Battalion Chief (3)	377,934	380,735	384,926	(3)	103%
5114 Prevention(2)	269,343	269,329	261,749	(2)	99%
5121 Captains (10)	1,047,747	965,740	953,162	(10)	100%
5122 Lieutenants (5)	212,057	220,110	515,316	(5)	51%
5123 Firefighter (15)	991,905	1,034,244	1,002,588	(15)	81%
5131 Supplemental/Seasonal	75,000	50,000	166,421		
5132 PCF Program	5,500	5,500	5,500		58%
5141 Clerical(2.75)	214,646	222,690	203,743	(2.75)	107%
5145 Fire Mechanic (2)	170,303	173,018	169,989	(2)	91%
5151 Overtime	429,090	398,329	807,039		87%
5153 Additional Overtime Staffing	15,000	15,000	20,000		24%
5159 Station 59 Staffing	-	-	(461,783)		
5161 Strike Team	-	-	-		0%
5165 Strike Team Backfill	-	-	-		0%
5171 Holiday Stipend	97,883	93,091	97,883		105%
5173 Vacation Sell Back	73,254	54,562	80,000		100%
5185 Directors	4,500	4,500	4,500		82%
Subtotal	4,342,978	4,239,676	4,553,091	(41.75)	95%
Taxes					
5511 Medicare: Employer Tax	70,998	61,283	72,411		91%
5512 FICA: Employer Tax	1,723	1,723	1,650		96%
5521 SUI: Employer Tax	5,315	5,662	5,819		115%
5559 Station 59 Taxes	-	-	(6,696)		
Subtotal	78,036	68,668	73,184		96%
Benefits					
5711 CalPERS	1,343,417	1,333,547	1,145,801		106%
5731 Health Insurance	792,828	792,756	922,464		79%
5735 Life Insurance	15,300	15,300	14,400		88%
5751 Workers Comp Insurance	470,792	445,341	362,585		81%
5759 Station 59 Benefits	-	-	(186,288)		
Subtotal	2,622,337	2,586,944	2,258,962		97%
Wages & Benefits Total	7,043,350	6,895,288	6,885,237		96%
% of Revenue	83.5%	82.7%	85.5%		
Adjusted for supplementals	82.6%	79.7%			

Classic
Safety 24.33%, Misc 17.33%
PEPRA
Safety 13.76%, Misc 7.87%
UAL \$654k
EMOD 173%

Budget Summary for:
 ~Operating Fund 722~

	FY 2024/2025		FY 2023/2024		Through 30-Jun
	Final Budget	Preliminary Budget	Amended Budget	Budget	
Personnel Related					
<u>Clothing/PPE</u>					
6011 Uniforms	32,785	32,785	31,787		45%
6021 Personal Protective Equipment	63,336	88,221	55,000		102%
6031 Safety & PPE (per MOU)	33,990	36,390	33,990		98%
Subtotal	130,111	157,396	120,777		86%
<u>Food / Meals</u>					
6111 Meals - Administration	3,000	3,500	3,250		61%
6113 Meals - Fire & Training	750	500	1,500		32%
Subtotal	3,750	4,000	4,750		52%
<u>Training / Fitness</u>					
6211 Wellness	37,025	39,575	33,900		92%
6213 Fitness	8,250	7,500	6,100		62%
6221 Tuition/Licenses	31,250	35,400	31,250		114%
6222 Chief/Ops Div Chief Training	3,000	3,000	-		0%
6232 Travel	6,000	6,000	12,000		124%
6241 Training Materials	2,000	2,000	1,500		115%
6246 Public Safety Training Center	-		1,550		0%
6261 Mandatory Licenses	2,000	2,500	2,500		54%
6271 Admin Training	6,000	6,000	4,000		75%
Subtotal	95,525	101,975	92,800		99%
Personnel Related Total	229,386	263,371	218,327		91%

Budget Summary for:
 ~Operating Fund 722~

	FY 2024/2025		FY 2023/2024	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Facility & Equipment				
<u>Communication</u>				
6511 Telephones	21,440	20,040	18,970	115%
6521 Cellular Phones	10,280	10,280	10,000	98%
Subtotal	31,720	30,320	28,970	109%
<u>Station</u>				
6551 Supplies & Services	29,400	25,740	20,000	100%
Subtotal	29,400	25,740	20,000	100%
<u>Insurance</u>				
6611 Liability, Property & Umbrella	132,030	132,030	119,850	99%
Subtotal	132,030	132,030	119,850	99%
<u>Facility Maintenance</u>				
6681 Facility Maintenance & Imp	120,000	120,000	158,600	72%
Subtotal	120,000	120,000	158,600	72%
<u>Medical Supplies</u>				
6716 EMS Supplies	18,600	18,600	15,500	98%
Subtotal	18,600	18,600	15,500	98%
<u>Apparatus Equipment</u>				
6751 Hose	23,000	23,000	28,600	82%
6756 Ladder	3,500	3,500	1,800	101%
6761 Suppression Equip/Small Tools	7,500	7,500	9,300	59%
6766 Power Tools	14,000	14,000	12,700	38%
6771 Pumps	5,700	5,500	5,460	105%
6776 Mobile Communication	32,300	32,300	13,354	100%
6781 Technical Rescue Equipment	18,660	18,660	13,300	123%
6782 Swift Water Rescue	1,280	1,280	5,410	
6783 Urban Search & Rescue	2,000	2,000	5,000	
6786 SCBA's	7,550	7,550	10,610	100%
6796 Drone	2,800	2,800	2,340	9%
6798 Utility Terrain Vehicle	1,000	1,000	7,200	
Subtotal	119,290	119,090	115,074	82%

Budget Summary for:
~Operating Fund 722~

	FY 2024/2025		FY 2023/2024	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Utilities				
6811 Alarm	1,327	1,987	1,630	81%
6821 Electricity / Gas (PGE)	70,525	75,950	75,313	86%
6831 Propane	11,652	17,360	12,000	72%
6841 Trash	5,705	5,705	4,200	103%
6851 Water / Sewer	8,240	8,240	14,326	57%
Subtotal	97,449	109,242	107,469	81%
Capital Expenditures				
6911 Station	-	-	-	
6921 Equipment	-	-	-	0%
6931 Vehicle	6,500	-	-	0%
6941 Admin	49,215	44,515	6,500	97%
6951 Other	-	-	-	
Subtotal	55,715	44,515	6,500	97%
Facility & Equipment Total	604,203	599,537	571,963	85%
Vehicle Related				
Insurance				
7001 Vehicle Insurance	24,341	24,341	36,480	76%
Subtotal	24,341	24,341	36,480	76%
Maintenance				
7048 All categories	106,500	106,500	114,560	
Subtotal	106,500	106,500	114,560	79%
Fuel				
7051 Fuel	80,663	82,694	94,849	92%
Subtotal	80,663	82,694	94,849	92%
Vehicle Related Total	211,504	213,535	245,889	83%

Budget Summary for:
 ~Operating Fund 722~

	FY 2024/2025		FY 2023/2024	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Gen & Admin				
Office Expense				
7502 Administration	6,325	5,825	7,750	87%
7506 Board	1,000	1,000	1,000	42%
7508 Computers	100,383	98,095	90,707	96%
7509 Copier	1,000	1,000	1,500	32%
7511 Memberships	14,825	14,825	16,155	102%
7516 Mileage Reimbursement	200	200	100	18%
7521 Postage & Delivery	1,000	1,000	1,000	90%
7531 Other	-	-	-	
Subtotal	124,733	121,945	118,212	95%
Professional Services				
7551 Accounting	18,750	18,750	19,100	97%
7556 Computer	17,120	17,120	17,120	79%
7561 Consultants	67,500	67,500	30,500	87%
7563 Hiring	11,790	11,790	11,945	72%
7566 Legal	54,500	54,500	50,000	84%
7571 Medical Director	6,600	6,600	6,600	100%
7572 Independent Medical Examiner	30,000	30,000	30,000	
7576 Other	-	-	250	0%
Subtotal	206,260	206,260	165,515	77%
Publications				
7591 Legal Notices	500	500	300	31%
7596 Marketing/Advertising	800	500	200	0%
Subtotal	1,300	1,000	500	19%
Special District				
7611 Election	-	33,230	-	
7621 LAFCo Budget Share	8,533	8,533	7,901	100%
7631 Nevada County Fees	81,464	88,702	85,145	93%
7641 Other	-	-	-	
Subtotal	89,997	130,465	93,046	93%

Budget Summary for:
~Operating Fund 722~

	FY 2024/2025		FY 2023/2024	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Prevention				
7651 Code purchases	1,600	1,600	2,500	100%
7653 Investigation supplies	4,000	4,000	4,300	112%
7657 Inspection supplies	1,000	1,000	1,500	0%
7661 Professional Svcs/Plan checks	1,000	1,000	1,000	38%
7663 Public Education supplies	10,000	10,000	9,120	102%
7665 Subscriptions/Memberships	1,500	1,500	1,500	85%
7667 Training	6,000	6,000	7,500	91%
7669 Other	5,000	5,000	10,000	89%
Subtotal	30,100	30,100	37,420	91%
JPA				
7831 Dispatch Charges	168,000	168,000	185,000	90%
7841 JPA Expense Allocation	15,094	15,094	14,375	100%
Subtotal	183,094	183,094	199,375	91%
Gen & Admin Total	635,484	672,864	614,068	88%
Strike Team Non Labor Direct Expenses	12,500	12,500		
Total Operating Expenditures	8,736,427	8,657,095	8,535,484	94%
Other Income & Expense				
9101 Grant Expense	101,610			
9101 Grant Revenue	(101,610)			
Fund 722 Over / <under>	(300,581)	(318,547)		

Budget Summary for: ~Mitigation Fee Fund 733~	FY 23-24		2022-23	
	Final Budget	Preliminary Budget	Amended Budget	Through 31-May
Revenues				
4160 Mitigation Fees	134,000	134,000	100,412	92%
4820 Interest	3,500	3,500	1,200	125%
Revenue Total	137,500	137,500	101,612	110%
Expenses				
6911 Structure & Improvements	0		0	0%
6921 Equipment	160,417	160,417	51,803	100%
7561 Consultants	-	-	23,000	0%
	160,417	160,417	74,803	99%
Fund 733 Over / <under>	(22,917)	(22,917)	26,809	
Beginning Cash	179,048	201,965	0	
Fund 733 Over / <under>	(22,917)	(22,917)	0	
Ending Cash	156,131	179,048	0	

Budget Summary for: ~Special Tax Fund 734~	FY 2024-25		2023-24	
	Final Budget	Preliminary Budget	Amended Budget	Through 31-May
Revenues				
4150 Special Tax 2012	1,085,602	1,091,442	1,010,219	95%
4820 Interest	1,500	160	1,500	141%
Revenue Total	1,087,102	1,091,602	1,011,719	94%
Expenses				
7631 Special District Fees	10,856	8,730	10,331	79%
Expense Total	10,856	8,730	10,331	93%
Fund 734 Over / <under>	1,076,246	1,082,872	1,001,388	95%
Beginning Cash	64,795	0		
Fund 734 Over / <under>	1,076,246	1,082,872		
Transfer Out	(1,131,041)	(1,022,747)		
Ending Cash	10,000	60,125		

Budget Summary for:

~Capital Expenditure Fund 758~

	FY 2024-25		2023-24	
	Final Budget	Preliminary Budget	Amended Budget	Through 30-Jun
Revenues				
4820 Interest	7,636	5,929	9,216	100%
4830 Equipment Rental			0	
4850 Sale of Surplus Property	175,000	275,000	60,000	0%
Revenue Total	182,636	280,929	69,216	15%
Expenses				
6911 Station	215,000	278,000	8,000	0%
6921 Equipment	402,864	387,355	151,249	199%
6931 Vehicles	-	0	65,000	72%
7561 Consultants	5,000	20,500	6,000	0%
	622,864	685,855	230,249	90%
Fund 758 Over / <under>	(440,228)	(404,926)	(161,033)	
Beginning Cash	644,879	430,940		
Transfer in from 722	175,000	250,000		
Fund 758 Over / <under>	(440,228)	(404,926)		
Ending Cash	379,651	276,014		

Detail

Acct	Amount	
6911 Station		
Station 89 Base Radio	8,000	223,000
88 Interior Remodel	20,000	
89 Interior Remodel	20,000	
86 Interior Remodel	175,000	
6921 Apparatus & Equipment		
AED Replacements - 6	20,425	373,100
E88 Payments (Aug & Feb)	133,729	
WT 84 Payments (Sep)	34,127	
Teal Golden Eagle UAV		
R84 Payments	59,819	
New E84	125,000	
Jaws, Full Set E-Tools		
6931 Vehicles		80,000
Staff Vehicle	80,000	
7561 Consultants		
Water Tender	6,000	16,500
Explorers		
Stations	10,500	
	692,600	